

Your question is whether Government are bound invariably to adopt the balance sheet prepared by a certified auditor. You are wrong, because an auditor simply certifies to the correctness of the balance sheet. But there are certain items of expenditure which are included in the balance-sheet but which, however, are not allowable under the rules. They are written back. How do you then say that the auditor's report is discredited or that the accounts are not believed?

MR. V. J. OOMMEN (*Commerce and Industry, North*): സാധാരണ ഗവണ്മെന്റിൽനിന്നും സട്ടിഫൈ ചെയ്യുന്ന ആഡിറ്റേഴ്സ് ഇൻകംടാക്സ് റെഗുലേഷൻ സംബന്ധിച്ച് പരിജ്ഞാനമുള്ളവരാണോ?

DEPUTY PRESIDENT: What is the nature of the account that is certified, that is the point.

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): എല്ലാവർക്കും പരിജ്ഞാനമുണ്ടോ എന്നുള്ളതു സംശയമാണ്.

MR. V. J. OOMMEN (*Commerce and Industry, North*): കറേവേർക്കിലും അറിയാവുന്നവരായിട്ടുണ്ടോ?

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): കാണാം.

MR. V. J. OOMMEN (*Commerce and Industry, North*): അങ്ങനെയുള്ളവർക്കു് ഇന്നയിന്ന അധിപതി അനുവദിക്കണം. ഇന്നത് പാടില്ലാഎന്ന് അറിയാൻ പാടില്ലേ?

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): ആ നിയമം അറിയാവുന്നവർക്കു് അറിയാമായിരിക്കും.

MR. V. J. OOMMEN (*Commerce and Industry, North*): അങ്ങനെയെ അറിയാവുന്ന ആളുകൾ സട്ടിഫൈ ചെയ്തതിൽ പലതും സ്വീകരിക്കാത്തതു് എന്തുകൊണ്ടാണ്?

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): ഇൻകംടാക്സ് ചട്ടത്തിനു വിപരീതമായി സട്ടിഫൈ ചെയ്തതാണെങ്കിൽ അതു് സ്വീകരിക്കാൻ പാടില്ലെന്നാണു വെച്ചിരിക്കുന്നതു്.

MR. V. J. OOMMEN (*Commerce and Industry, North*): സട്ടിഫൈ ചെയ്ത കണക്കുകളിൽ അധികവും അവിശ്വസിച്ചു് ആദായനികുതി ചുമത്തിവരുന്നതായിട്ടു് അറിയാമോ?

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): I claim notice of that question.

Statement, by caste, of Examiners for the S. S. L. C. and V. S. L. C. Examinations of 1104 and 1105.

136. **MR. V. J. OOMMEN** (*Commerce and Industry, North*): Will the Government be pleased to lay on the table a statement, by caste, showing the names of:

[Mr. V. J. Oommen.]

(a) the members of the Examination Boards for the S. S. L. C. and V. S. L. C. Examinations of 1104 and 1105; and

(b) the Chief Examiners and Assistant Examiners appointed for the S. S. L. C. and V. S. L. C. Examinations of 1104 and 1105?

MR. T. P. RAMASUBBA AIYAR (*Ag. Chief Secretary to Government*): A statement containing the names of the members of the Board, Chief Examiners and Assistant Examiners for the two years, with information about the communities to which they belong is available for perusal by the member in the Office of the Secretary to the Legislative Council. The Government do not propose to collect further information about the sects to which they belong.

Area of Reserved Forests.

137. **MR. V. J. OOMMEN** (*Commerce and Industry, North*): Will the Government be pleased to state the total area of Reserved Forests in the State?

MR. T. K. MADHAVAN NAYAR (*Ag. Secretary to Government*): 2,393 sq. miles and 252 acres.

Income from the sale of teak trees removed from private holdings.

138. **MR. V. J. OOMMEN** (*Commerce and Industry, North*): Will the Government be pleased to lay on the table a statement showing:

(a) the quantity of teak trees on private properties felled by the Forest Department during the last five years (1100 to 1104) separately;

(b) the gross income from these trees;

(c) the net income from the same; and

(d) the quantity of such timber remaining unsold at the end of 1104?

MR. T. K. MADHAVAN NAYAR (*Ag. Secretary to Government*): (a) to (d) A statement* showing the particulars asked for is laid on the table.

Sale of Text-Books by the staff of Schools.

139. **MR. V. J. OOMMEN** (*Commerce and Industry, North*): Will the Government be pleased to state:

(a) whether the Director of Public Instruction has issued any order or circular prohibiting the sale, by managers, teachers or clerks of departmental and aided schools, of the various text-books, note-books and other needs of the pupils;

(b) if the answer to part (a) is in the affirmative, the nature of that order or circular;

(c) whether the Government or the Director has ever known that the managers, teachers or clerks in the various departmental or aided schools are conducting such sales;

(d) whether the Government or the Director is aware:

(i) that the said managers, teachers or clerks of various schools

* *Vds* Appendix XVI—page 692.